



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**MODOC COUNTY ASSESSMENT PRACTICES SURVEY
REPORT RELEASED**

Bill Leonard, Member, State Board of Equalization, today released an assessment practices survey report on Modoc County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Modoc County are being assessed properly and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides eight recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Assess all business property unless statutorily exempt.
- Annually enroll the lower of the factored base year value or the current market value of real property as required by section 51(a).
- Revalue taxable possessory interests at the end of the anticipated term of possession, as required by section 61.

The review focused on the quality of the 2001-2002 Modoc County assessment roll, which contained 28,414 assessments having a total enrolled value of \$598 million.

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Note: A copy of the Modoc County Assessment Practices Survey Report is available upon request, or can be found on the BOE's Web site at <http://www.boe.ca.gov/>.